TRAO MS Issue Fee, Commissioner for Patents, P.O./Box 11450, Alexandria, VA 22313-1450, on the date shown below.

IW

Docket No.: 27581/99795A

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

ichael R. Hull)

In re Patent Application of:

Robert C. Gibson et al.

Dated: June 28, 2005

Allowed: June 20, 2005

Application No.: 10/692,395

Confirmation No.: 8462

Filed: October 23, 2003

Art Unit: 3682

For: BELT DAMPER

Examiner: Marcus Charles

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE UNDER 37 CFR §1.104(E)

MS Issue Fee Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Dated: June 28, 2005

Respectfully submitted,

Michael R. Hall

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